



HHS TRANSMITTAL 97.3  
Departmental Accounting Manual  
Issue Date: 08/15/97

Page 1

### **Material transmitted**

Chapter 4-50, Object Class Codes, (pages 1-66).

### **Material superseded**

Chapter 4-50 (pages 1 - 26 : 96.1).  
(pages 27 - 43 : 96.2).  
(pages 44 - 49 : 96.1).  
(pages 50 - 54 : 96.2).  
(pages 55 - 68 : 96.1).

### **Background**

Chapter 4-50 is being revised to conform to the June 1997 revision of OMB Circular No. A-11. This consists primarily of adding object class 11.9 and modifying the 90 series for A-11 reporting purposes only; modifying definitions in the 12 and 25 series; changing the former OMB two-digit object class code requirement to a three-digit code; and other minor editorial changes. The chapter is further revised to delete references to I TFM 2-4400 and the SF-225 which has been rescinded and declared obsolete, and to expand the object class codes for utility costs and add new object class codes for energy efficiency improvements. OPDIVs concurred with the April 14, 1997 memo regarding the need to collect utility and energy efficiency cost data for use in preparing a new annual report to Congress. All revisions are effective for FY 1998 with an implementation date of October 1, 1997.

Following is a summary of the changes:

- o In sections 4-50-00 and 4-50-10 (page 1), deleted references to I TFM 2-4400, Report on Obligations (SF-225), which has been rescinded and declared obsolete by Treasury.

- o In sections 4-50-10-A and B (pages 1-2), changed the former OMB two-digit object class code requirement to a three-digit code and added the HHS requirement of a fourth digit.

In section 4-50-20:

- o (page 5), object class category 11.0, Personal compensation, added object class 11.9, Total personnel compensation (used for A-11 reporting purposes only).
- o (pages 5-6), revised object class category listing to reflect OMB's prescribed object classes in three-digit format.
- o (page 5, object class 25.0, changed object class title from Advisory and assistance services and other to Other contractual services.
- o (page 6), object class category 90.0, Other, renumbered object class title Below reporting threshold (\$500 thousand or less) (used for A-11 reporting purposes only) as object class 99.5.

In section 4-50-30:

- o (page 13), added object class category 11.90, Total personnel compensation - Total of the amounts shown for object classes 11.10 - 11.80 (used for A-11 reporting purposes only).
- o (pages 14-15), object class 12.10 Examples, added Reimbursement for professional liability insurance and revised Payments to other funds wording.
- o (pages 28-29), object class 23.30, Communications, utilities, and miscellaneous charges, deleted 23.3H, Utilities - heat, light, power, water, electricity, and replaced with the following:

23.3J	Utilities - electricity consumption
23.3K	Utilities - fuel oil consumption
23.3L	Utilities - natural gas consumption
23.3M	Utilities - LPG/propane consumption
23.3N	Utilities - coal consumption
23.3P	Utilities - purchased steam consumption
23.3Q	Utilities - water consumption (water and sewer)
23.3R	Utilities - other (not listed above)

- o (page 34), object class 25.20, Other services, revised definition and realigned the excluded object class listing.
- o (page 35), object class 25.20, Examples and Object Class 25.2W, expanded Tuition and registration fees wording.
- o (pages 36-37), object class 25.30, Classifications, revised the wording for Expenditure transfers between Federal Accounts.
- o (page 38), object class 25.40, Operation and maintenance of facilities (page 38), added object class 25.4C, Energy efficiency improvements - building alterations.
- o (page 52), object class 32.20, Buildings and other structures, modified 32.21 and 32.2A to add , other than energy efficiency improvements to the titles; and added 32.2D, Energy efficiency improvements to buildings and other structures.
- o (page 52), object class 32.40, Fixed equipment, modified 32.41 to add , other than energy efficiency improvements to the title; and added 32.42, Energy efficiency improvements - fixtures and equipment.
- o (page 65), object class 92.00, Undistributed (used for A-11 reporting purposes only with prior OMB approval), revised definition wording (page 65).
- o (page 66), object class 99, Not otherwise classified (HHS usage only), revised NOTE to reflect object class 99.50.
- o (page 66), object class 99.00, Subtotal, obligations (used for A-11 reporting purposes only), revised definition wording.
- o (page 66), object class title Below reporting threshold (\$500 thousand or less) (used for A-11 reporting purposes only), renumbered as object class 99.50.
- o (page 66), object class 99.90, Total obligations (used for A-11 reporting purposes only), revised definition wording.

**Filing Instructions**

Retain both the old and new versions of Chapter 4-50 because the superseded material is in effect until September 30, 1997 with the revised material effective October 1, 1997. At that time, remove the superseded Chapter and replace with this revised chapter. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmittal in sequential order after the checklist.

\_\_\_\_\_/s/\_\_\_\_\_  
George H. Strader  
Deputy Assistant Secretary, Finance

Distribution: MS: HRCF 101